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APR 19 2018

Department of Water Resources
Eastern Region

Water District #11 Annual Meeting
Caribou County Emergency Services Building
February 6, 2018 2:00 P.M.

Agenda

- Election of meeting Chairman and Meeting Secretary – Connely Baldwin (previous years meeting chairman)
- Review and Approval of Minutes of Feb. 7, 2017 Annual Meeting
- Advisory Board Election – Meeting Chairman
- Watermaster Election – Meeting Chairman
- Treasurer Election – Meeting Chairman
- Watermaster's Report – Josh Hanks
- Water Rights Issues – Liz Cresto, IDWR
- Bear Lake Storage Forecast – Connely Baldwin
- 2017 Financial Results – Austin Moses
- 2018 Budget and Assessment – Austin Moses
- Review of Un-paid Assessments – Josh Hanks
- Other business

WATER DISTRICT #11 BEAR RIVER

Minutes of Annual Meeting

February 6, 2018

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Department of Water Resources
Eastern Region

Attending

Michael Holliday
Connely Baldwin
Ryan Merrill
Alan Smith
Randy Udy
Bill Robison
David Miles
Paul Keetch
Jason Westover
Steve Meek
Liz Cresto
Pete Petersen
Lynn Keetch
Josh Hanks
Austin Moses

Representing

IDWR
PacifiCorp Energy & Advisory Board
West Cache & Advisory Board
Cub River Irrigation
West Cache
Black Otter
Last Chance
Peg Leg
Cub River Irrigation
Riverdale Preston Irrigation
IDWR
Upper Riverdale
Preston-Montpelier Irrigation
Water Master
Treasurer

Connely Baldwin opened the meeting at 2:00 p.m. and asked for introductions, then nominations for meeting chairman. Bill Robison moved to have Connely Baldwin act as Chair. David Miles seconded. Motion carried.

Austin Moses read a summary of the minutes of the February 7, 2017 annual meeting which were approved.

Advisory Board Election. Lynn Keetch moved to retain the current board of Connely Baldwin, David Miles, Alan Smith, Glade Griffin and Steve Meek. Bill Robison seconded. Motion carried.

Water Master Election. Alan Smith moved to approve Josh Hanks as Watermaster. Pete Petersen seconded. Motion carried.

Treasurer Election. Bill Robison moved to retain Austin Moses. Lynn Keetch seconded. Motion carried.

Josh Hanks presented the annual Water Master Report. The water year was adequate with very little difficulty obtaining enough water. Approximate cost of deliver is 9.4 cents per 24 hr CFS. There should be 100% allocation for the 2018 year. Ryan Merrill moved to accept the watermaster report. David Miles seconded. Motion carried.

Connely Baldwin presented a projection of the new water year saying that there should be sufficient water in the River for 2018. Current snow fall is approximately 79% of normal accumulation. Bear Lake elevation is 5919.42 feet. The current water supply forecast indicates a full allocation of Bear Lake Irrigation storage water. Bear River Black Canyon Recreational water releases will occur again in 2018.

Austin Moses presented the financial statements for the previous year. Steve Meek moved to approve. Alan Smith seconded. Motion carried.

Austin presented the proposed budget for the 2018 year. He noted that the only change for 2018 was a 3% raise for the watermaster. The needed assessment would stay at \$79,000. David Miles moved to approve the budget and assessment. Ryan Merrill seconded. Motion carried. Josh Hanks presented a list of overdue assessments and received some help in contacting the individuals.

Connely reported that easements were being requested by Pacificorp for emergency power and flooding control. About 900 acres with 30 land owners.

Discussion of the possibility of adjudication of Bear River water rights.

Questions asked about the water bank. It was said that water not distributed can be accepted into bank if adjacent property owners are not injured.

Next meeting will be held February 5, 2019 at 2:00 pm in the Caribou County Emergency Services Building.

Meeting adjourned at approximately 3:20 p.m. upon motion by Lynn Keetch.

Water District 11 Proposed Budget 2018

<u>Description</u>	<u>Proposed 2018</u>	<u>2017 Budget</u>
Salary Watermaster	\$46,819.00	\$45,457.00
Wage - Watermaster Assistant	0.00	0.00
Total Salary and wages	\$46,819.00	\$45,457.00
Payroll benefits		
SS & Medicare	4,038.00	3,920.00
Workers Comp Ins	3,821.00	2,842.00
Medical Insurance (Include in Salary)	5,964.00	5,784.00
Retirement	5,975.00	6,000.00
Total payroll taxes & benefits	19,798.00	18,546.00
Accounting	5,400.00	5,100.00
Financial Statement Audit/Review	3,000.00	3,000.00
Board Meetings	150.00	150.00
Equipment Purchases	2,000.00	2,000.00
Miscellaneous	483.00	397.00
Postage and Delivery	100.00	100.00
Repairs	500.00	500.00
Supplies	1,000.00	1,000.00
Datalogger Software Upgrade	0.00	0.00
Telephone & internet	2,200.00	2,200.00
Travel		
Meals	300.00	300.00
Mileage	5,000.00	5,000.00
Other	250.00	250.00
Total travel	5,550.00	5,550.00
Total Estimated Expenditures	87,000.00	84,000.00
Cash reserve	(20,000.00)	(20,000.00)
Estimated cash carryover	28,000.00	25,000.00
Amount to be raised by assessment	<u>\$79,000.00</u>	<u>\$79,000.00</u>

Austin L. Moses CPA PC
Certified Public Accountant

800 West Judicial
Blackfoot, Idaho 83221
(208) 785-3366

240 South Main
Soda Springs, Idaho 83276
(208) 547-2355

E-mail: mosescpa@dcdi.net

WATER DISTRICT # 11 BEAR RIVER
240 South Main Street
Soda Springs, ID 83276

I have prepared the accompanying financial statements for Water District #11 Bear River as of January 31, 2018 for the year then ended. This presentation is limited to preparing in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Austin L. Moses CPA PC

Soda Springs, Idaho
February 2, 2018

WATER DISTRICT # 11 BEAR RIVER
STATEMENTS OF NET ASSETS
January 31, 2018

ASSETS

Current Assets	
Cash - Ireland Bank checking	\$1,510
Cash - Ireland Bank savings	27,179
Assessments Receivable	<u>2,401</u>
Total Current Assets	31,090
Fixed Assets	
Furniture & equipment	7,753
Less: Accumulated depreciation	<u>(7,753)</u>
Total Fixed Assets	0
 TOTAL ASSETS	 <u>31,090</u>

LIABILITIES

Current Liabilities	
Payroll taxes payable	<u>44</u>
Total Current Liabilities	<u>44</u>
 Total Liabilities	 <u>44</u>

NET ASSETS

Net Assets	
Unrestricted funds	<u><u>\$31,046</u></u>

WATER DISTRICT # 11 BEAR RIVER
STATEMENTS OF ACTIVITIES
For the Year Ended January 31, 2018

	<u>Amount</u>	<u>% of Revenues</u>
OPERATING EXPENSES		
Accounting and legal	\$5,100	6.46
Audit/Review	0	0.00
Bank service charges	0	0.00
Board meetings	55	0.07
Depreciation	0	0.00
Insurance - WC	3,709	4.69
Miscellaneous	0	0.00
Postage and delivery	49	0.06
Repairs	0	0.00
Retirement	5,800	7.34
Salaries & Wages	51,241	64.86
Supplies	3,113	3.94
Taxes - Payroll	3,920	4.96
Telephone & internet	2,082	2.64
Travel & Entertainment		
Meals	21	0.03
Mileage	3,144	3.98
Travel	0	0.00
Total Operating Expenses	<u>78,234</u>	99.03
OPERATING REVENUES		
PacifiCorp Energy	69,125	87.50
Bear Lake County Water Users	3,847	4.87
Caribou County Water Users	3,473	4.40
Franklin County Water Users	2,555	3.23
Total Operating Revenues	<u>79,000</u>	100.00
EXCESS REVENUE (EXPENSES)	766	0.97
NONOPERATING REVENUES		
Interest	78	0.10
Other	504	0.64
Total Nonoperating Revenues	<u>582</u>	0.74
INCREASE (DECREASE) IN NET ASSETS	1,348	1.71
NET ASSETS, BEGINNING OF YEAR	29,698	37.59
NET ASSETS, END OF YEAR	<u><u>\$31,046</u></u>	39.30

WATER DISTRICT # 11 BEAR RIVER
SCHEDULE OF ACTIVITIES - BUDGET AND ACTUAL
For the Year Ended January 31, 2018

	<u>Original & Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
OPERATING EXPENSES			
Accounting and legal	\$5,100	\$5,100	\$0
Audit/Review	3,000	0	(3,000)
Bank service charges	0	0	0
Board meetings	150	55	(95)
Equipment Purchases	2,000	0	(2,000)
Insurance - WC	2,842	3,709	867
Miscellaneous	397	0	(397)
Postage and delivery	100	49	(51)
Repairs	500	0	(500)
Retirement	6,000	5,800	(200)
Salaries & Wages	51,241	51,241	0
Software Upgrade	0	0	0
Supplies	1,000	3,113	2,113
Taxes - Payroll	3,920	3,920	0
Telephone & internet	2,200	2,082	(118)
Travel & Entertainment			
Meals	300	21	(279)
Mileage	5,000	3,144	(1,856)
Travel	250	0	(250)
Total Operating Expenses	<u>84,000</u>	<u>78,234</u>	<u>(5,766)</u>
OPERATING REVENUES			
PacifiCorp Energy	69,125	69,125	0
Bear Lake County Water Users	3,847	3,847	0
Caribou County Water Users	3,473	3,473	0
Franklin County Water Users	2,555	2,555	0
Total Operating Revenues	<u>79,000</u>	<u>79,000</u>	<u>0</u>
EXCESS REVENUE (EXPENSES)	-5,000	766	5,766
NONOPERATING REVENUES			
Interest	0	78	78
Other	0	504	504
Total Nonoperating Revenues		<u>582</u>	<u>582</u>
INCREASE (DECREASE) IN NET ASSETS	-5,000	1,348	6,348
NET ASSETS, BEGINNING OF YEAR		29,698	
NET ASSETS, END OF YEAR		<u><u>\$31,046</u></u>	



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718

Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

April 19, 2018

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

Austin Moses
800 W Judicial
Blackfoot ID 83221

RE: WATER DISTRICT #11

Dear Secretary / Treasurer:

We acknowledge receipt of the Minutes of the Annual Watermaster's Election Meeting held in your district. The Watermaster Certificate will be sent under separate cover.

Thank you.

Sincerely,

Sharla Cox
Administrative Assistant

Annual Water District Meeting Checklist

Per Idaho Code Title 42 Chapter 6 (Distribution of Water Among Appropriators), annual water district meetings must include (at a minimum) the actions listed below.

IDWR wants to ensure each water district is meeting these minimum standards. **Please return this completed checklist to the appropriate IDWR regional office with the annual meeting minutes (this list does not replace meeting minutes) and ensure that all of these actions are clearly addressed in the meeting minutes.**

Water District Number and Name:

Water District #11 Bear River

Meeting Date:

February 6, 2018

- ☒ Election of meeting chairman and secretary
- ☒ Election of water district watermaster
- ☒ Election of water district assistant watermaster(s) (optional)
- ☒ Election of water district secretary/treasurer (optional)
- ☒ Approval of adopted budget
- ☒ Next year's meeting date, location, and time

By signing below I verify that all required actions have been addressed at the water district annual meeting

Completed by:

Andy L. Moore

Water District Representative